

EXHIBIT A

Detailed Time Entries

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			HOURS	
11/11/2014	EML	Review the fee application for filing.	0.20	
	PJO	Preparation of the sixth fee application.	2.00	
11/12/2014	EML	Review and distribute the sixth fee application to T. Hall of Faegre Baker Daniels.	0.40	
07/23/2015	EML	Review and edit time entries for fee application.	0.50	
07/27/2015	EML	Prepare draft of the 7th fee application.	1.80	
	PJO	Review hours for the seventh interim fee application.	0.40	
	PJO	Review and revise the draft seventh interim fee application.	0.30	
07/29/2015	PJO	Review of hours and draft the fee application.	0.70	
		Fee Application/Client Billing	6.30	3,138.50
04/17/2015	EML	Review the ELC general ledger for each of the fiscal years of 2008, 2009, 2010 and stub period of 2011 for each of the D. Garrett-related name codes in order to search for possible cash receipts received related to payments against the \$4.6 million dollar note receivable due to ELC.	1.50	
	EML	Review declaration related to the D. Garrett note receivable.	1.60	
		Collection of Notes Receivable	3.10	1,224.50
10/10/2014	SLC	Review timesheet submitted by B. Royalty and call in payroll to ADP.	0.20	
	SLC	Call with ADP to release payroll and discussions regarding account balance; correspond with J. Knauer and T. Froelich regarding payroll funding.	0.60	
10/21/2014	SLC	Review notices received from Regus and call Regus regarding same.	0.20	
10/24/2014	SLC	Review time sheet submitted by B. Royalty and call in payroll to ADP.	0.20	
	SLC	Review and release payroll and correspond with J. Knauer and T. Froelich regarding funding.	0.20	
10/28/2014	SLC	Confirm preparation of 2014 1099s.	0.10	
11/07/2014	SLC	Review B. Royalty's timesheet and call payroll in to ADP.	0.20	
11/10/2014	SLC	Follow up regarding funding for payroll.	0.10	
11/21/2014	SLC	Review timesheet submitted by B. Royalty and call in payroll to ADP.	0.20	
	SLC	Call ADP regarding the statistical summary recap, release payroll and e-mail to J. Knauer and T.		

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			HOURS
		Froelich regarding funding.	0.30
11/25/2014	SLC	Call with ADP regarding release of the 11/26/14 payroll.	0.30
12/02/2014	SLC	Calls with Regus regarding recent invoices and contact information.	0.10
12/05/2014	SLC	Review time sheets submitted by B. Royalty and call in payroll to ADP.	0.20
12/08/2014	SLC	Follow up with ADP regarding B. Royalty's payroll, e-mail to J. Knauer regarding funding and discussions with L. Lynch regarding same.	0.30
12/19/2014	SLC	Review time sheets submitted by B. Royalty, call in payroll to ADP and correspond with J. Knauer and T. Froelich regarding funding.	0.40
	SLC	Telephone call with D. DeNeal regarding L. Lynch's Glenn Franklin affidavit.	0.20
01/13/2015	SLC	Review documents received from ADP with C. DePaul and send W-2s to B. Royalty.	0.30
01/16/2015	SLC	Call in B. Royalty's payroll to ADP.	0.10
01/19/2015	SLC	Call ADP to release payroll and correspond with J. Knauer and T. Froelich regarding same.	0.10
01/22/2015	SLC	Review Regus' invoice and send to T. Froelich.	0.10
01/30/2015	SLC	Review B. Royalty's timesheet, call in payroll to ADP and correspond with J. Knauer and T. Froelich regarding funding.	0.30
02/10/2015	SLC	Call ADP regarding FUTA adjustment and impound and correspond with J. Knauer and T. Froelich regarding same.	0.50
02/13/2015	SLC	Review timesheet submitted by B. Royalty, call in payroll to ADP.	0.30
	SLC	Release payroll, calculate additional amounts owed due to FUTA adjustment and correspond with J. Knauer and T. Froelich regarding same.	0.50
02/27/2015	SLC	Review time sheets submitted by B. Royalty and call ADP regarding any FUTA amounts owed and payroll hours.	0.50
	SLC	Release payroll and e-mail to J. Knauer and T. Froelich regarding funding.	0.20
03/03/2015	SLC	Review correspondence received from the IRS for T. Gibson and scan and send to L. Lynch.	0.10
03/13/2015	SLC	Call in payroll for B. Royalty and correspond with J. Knauer and T. Froelich regarding same.	0.40
03/27/2015	SLC	Review timesheets submitted by B. Royalty, call ADP and correspond with J. Knauer and T. Froelich regarding same.	0.30
04/10/2015	SLC	Review timesheet submitted by B. Royalty, call in	

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			HOURS	
		payroll to ADP and correspond with J. Knauer and T. Froelich regarding funding.	0.40	
04/22/2015	EML	Prepare e-mail to J. Knauer of KGR regarding imminent departure of B. Royalty and administrative matters relating thereto.	0.40	
04/23/2015	SLC	Call ADP regarding the letter received from the IRS and the November 17, 2010 payroll request and send follow-up e-mail regarding IRS letter to ADP.	0.30	
04/24/2015	SLC	Review timesheet submitted by B. Royalty, call in payroll to ADP, release payroll and correspond with J. Knauer and T. Froelich regarding funding.	0.40	
04/28/2015	SLC	Correspond with B. Royalty regarding new payroll arrangements and future employment.	0.10	
05/08/2015	SLC	E-mail to J. Knauer regarding B. Royalty payroll and ADP services going forward.	0.10	
	SLC	Review B. Royalty timesheet and call to ADP regarding payroll for pay period ending 5/11/15 and termination of services.	0.40	
	SLC	Call ADP to release payroll and e-mail to J. Knauer and T. Froelich regarding funding.	0.40	
05/12/2015	SLC	Call with ADP and fill out notice of termination of services form.	0.50	
	SLC	E-mail to L. Lynch regarding ADP notice of termination of services form.	0.10	
07/20/2015	SLC	Review and complete ADP form for unclaimed funds notice and correspond with L. Lynch and J. Knauer regarding same.	0.20	
08/10/2015	SLC	Send ADP check, e-mail regarding same and Regus invoice to T. Froelich.	0.30	
		Managing Business Operations	11.10	2,902.00
10/14/2014	EML	Review and respond to e-mails from M. Stafford regarding G. Krantz's transaction, as well as previous possible solvency affidavits.	0.40	
10/23/2014	EML	Review paperwork sent by H. Mappes pertaining to cattle transaction between Janousek and B. Heine as requested.	0.30	
	EML	Telephone call with H. Mappes of Faegre Baker Daniels regarding the Janousek and B. Heine payment activity and Eastern's records related thereto.	0.50	
	EML	Review ELC's disbursement records to determine when vendor check issued to Janousek was presented to Fifth Third.	0.60	
10/27/2014	EML	Review affidavit pertaining to R. Stahl and related source documents prior to execution of same.	2.20	
	EML	Prepare summary of steps it takes to extract data from Eastern's general ledger relating to G. Krantz's activity for fiscal years 2008 through the end of December 2010 for S. Eikenberry of Faegre Baker Daniels.	1.20	
	EML	Telephone call with S. Eikenberry of Faegre Baker Daniels regarding the R. Stahl/Diedrichsen		

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			HOURS
		transaction.	0.10
	EML	Telephone call with M. Stafford of Kroger Gardis Regas regarding affidavit relating to G. Krantz's cattle purchases and sales.	0.40
10/28/2014	EML	Prepare edits to G. Krantz's affidavit and circulate same to M. Stafford of Kroger Gardis Regas.	1.80
	EML	Telephone call with M. Stafford of Kroger Gardis Regas regarding changes to G. Krantz's affidavit.	0.40
	EML	Review modified declaration relating to G. Krantz's payment activity prior to signing.	1.10
10/29/2014	EML	Review and execute further revised declaration relating to G. Krantz payment activity.	0.30
11/06/2014	EML	Review H. Mappes' e-mail regarding information sought on the Janousek transactions.	0.30
11/07/2014	EML	Review and respond to e-mail from H. Mappes regarding Janousek, including distribution of requested materials.	0.30
11/12/2014	EML	Review and respond to e-mails from H. Mappes of Faegre Baker Daniels regarding the chain of events between ELC and M. Haiar.	0.70
11/13/2014	EML	Review draft affidavit related to M. Haiar and prepare edits to same.	1.40
	EML	Telephone call with H. Mappes of Faegre Baker Daniels regarding declaration related to M. Haiar's transactions.	0.20
11/14/2014	EML	Review the revised affidavit relating to M. Haiar-related branch activity.	1.50
	EML	Review additional turn of declaration, as well as final exhibits and provide comment on same to H. Mappes of Faegre Baker Daniels.	0.80
	EML	Review final turn of declaration related to M. Haiar's branch activity and execution of same.	0.40
11/17/2014	EML	Review the declaration motion for default judgment relating to S. Breitsprecher et al. prior to execution, as well as review of correspondence between Eastern and Breitsprecher related to execution of the note.	1.30
	EML	Telephone call with M. Stafford regarding the Gettlefinger activity.	0.10
	EML	Prepare extract from the general ledger for 2008 through and including 2011, for all transactions for J. and F. Gettlefinger and send same to M. Stafford of Kroger Gardis Regas.	0.80
	EML	Prepare the Fifth Third bank statement information requested by M. Stafford of Kroger Gardis Regas and distribute same relating to F. Gettlefinger matter.	0.50
11/18/2014	EML	Prepare balance of requested information requested by M. Stafford of Kroger Gardis Regas and e-mail same to her attention.	0.40
	EML	Review and respond to e-mail from K. Toner regarding M. Haiar's form of compensation.	0.30
11/19/2014	EML	Review the final draft of Breitsprecher's	

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			HOURS
		declaration prior to the execution.	0.20
12/01/2014	EML	Review T. Glover's historical information relating to large charge in 2009.	0.50
12/02/2014	EML	Review the general ledger for fiscal 2010 and create a schedule tracing all interest income activity paid by Glover during that period and deliver same to S. Eikenberry per request.	1.40
12/10/2014	EML	Review and respond to e-mail inquiry from M. Stafford of Kroger Gardis Regas regarding Branch 28 inventory.	0.30
12/12/2014	EML	Review and respond to e-mail inquiry from S. Eikenberry of Faegre Baker Daniels regarding Glover Farms invoices.	0.70
12/16/2014	EML	Telephone call with S. Eikenberry of Faegre Baker Daniels regarding T. Glover.	0.60
12/17/2014	EML	Review the affidavit related to the G. Franklin adversary.	0.40
	EML	Review G. Franklin's transaction history to properly identify purchase transactions for 2009 through 2011.	1.60
	EML	Telephone call with D. DeNeal of Faegre Baker Daniels regarding G. Franklin's activity and changes to the affidavit.	0.20
12/22/2014	SLC	Review the updated E. Lynch affidavit and vendor history reports sent by B. Royalty.	1.30
12/23/2014	SLC	Review vendor history transaction reports and prepare summary of transactions with Glenn Franklin from 2009 - 2010.	2.00
	SLC	Continue to prepare summary of transactions with Glenn Franklin from 2009 - 2010, including payment speed and discussions with L. Lynch.	0.90
	SLC	Continue to prepare summary of transactions with Glenn Franklin from 2009 - 2010, including discussions with D. DeNeal regarding same.	1.00
01/22/2015	EML	Review and respond to e-mail from H. Mappes of FBD regarding possible trial dates related to Janousek matter and time for deposition.	0.30
01/28/2015	EML	Review e-mail history and workproduct records regarding R. Garwood's account receivable activity in preparation for the upcoming deposition.	3.50
02/03/2015	EML	Review ELC's general ledger activity for years 2008 through cessation of business in November 2011 for records of past business relationship between ELC and M. Haiar in preparation for the deposition.	1.60
02/04/2015	EML	Review the balance of activity related to parties involved in the Janousek adversary in anticipation of the deposition, including preparing a list of questions related thereto for review with H. Mappes.	1.50
02/05/2015	PJO	Telephone call with D. DeNeal regarding testimony	

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			HOURS
		required at upcoming trial.	0.20
02/06/2015	EML	Review the ELC 2008 collateral documents relating to value of fraudulent invoices outstanding at FYE ended 9/30/2008.	0.70
02/13/2015	PJO	Telephone call with D. DeNeal regarding settlement of case scheduled to go to trial soon and general status of the litigation.	0.20
02/24/2015	EML	Review initial documents related to the Garwood adversary.	0.30
02/25/2015	EML	Review the subpoena and deliverables related thereto, including calls with IT to discuss volume of data related to e-mail activity and local electronic files, as well first steps to assemble core proceeding documents.	2.60
	EML	Telephone call with H. Mappes of FBD to discuss the subpoena relative to the Garwood matter.	1.00
02/26/2015	EML	Review information obtained from the conflict search report and begin to assemble and distribute information requested in the subpoena to H. Mappes of FBD.	3.60
	EML	Telephone conference call with H. Mappes of FBD and B. Weiss of DSI regarding response to the subpoena.	0.40
	EML	Telephone call with H. Mappes of FBD regarding results of time entry search and additional file information to be distributed prior to Monday.	1.00
02/27/2015	EML	Prepare for the deposition next week, including review of filed summary judgment motions.	4.20
03/01/2015	EML	Prepare for the deposition in the Garwood, Haiar, Heine adversary.	1.70
03/02/2015	EML	Meeting with H. Mappes to prepare for the deposition.	5.00
	EML	Review time entries, declaration and joint pretrial statement and related exhibits prior to the deposition.	2.80
03/03/2015	EML	Continue preparation for the deposition.	1.00
	EML	Attend the deposition at FBD regarding Haiar, Garwood, Heine and Janousek adversaries.	7.30
03/25/2015	EML	Review exhibits circulated by H. Mappes related to expanded discovery in Garwood matter.	1.40
03/26/2015	EML	Review additional discovery requests in Garwood et al. adversary.	2.80
03/27/2015	EML	Review hard drive for e-mail files on a preliminary basis related to the Garwood et al. adversary.	0.90
03/30/2015	EML	Review e-mail from S. Eikenberry of Faegre Baker Daniels regarding T. Dicke transaction history and review all available data files to determine possibility of cash receipt from Superior related to one particular invoice.	1.30

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			HOURS
03/31/2015	EML	Review source documents on T. Dicke invoice for 116 heifers and call with B. Royalty regarding same.	1.20
	EML	Review the deposition related to the Garwood et al. adversary.	1.20
	EML	Review and respond to e-mail from H. Mappes of Faegre Baker Daniels regarding records relating to recently received subpoenas.	0.40
04/03/2015	EML	Review the deposition related to the Garwood et al. adversary.	1.70
04/06/2015	EML	Telephone call with H. Mappes of FBD regarding additional discovery relating to the Garwood et al. adversary.	1.00
	EML	Telephone call with R. Houston regarding data organization on external hard drive containing PST files from C. Pierce and A. Omori.	0.70
	EML	Review personal e-mail from 2010 to 2014 with search for the Garwood adversary parties.	0.80
04/07/2015	EML	Review source documents relating to dollar amounts for which opposing counsel is seeking admission.	2.90
	EML	Telephone call with H. Mappes of FBD to discuss the points of admission in the Janousek adversary.	0.40
	EML	Prepare and distribute summary of 2009 and 2010 commission activity for Branch 7 to H. Mappes of FBD.	0.30
04/10/2015	EML	Review and prepare errata sheets for the Garwood et al. deposition.	2.20
04/13/2015	EML	Review e-mail repository from C. Pierce and A. Omori in order to search for additional documents for production in the Garwood et al. adversary.	0.60
04/14/2015	EML	Review e-mail repository for A. Omori and C. Pierce related to the Garwood et al. adversary.	2.00
	EML	Prepare summary of questions for H. Mappes of FBD prior to call regarding errata sheets.	0.70
04/15/2015	EML	Telephone call with H. Mappes of FBD regarding questions on the deposition errata sheets, as well as production of additional source documents.	1.00
	EML	Prepare and distribute additional source documents for discovery requests related to the Garwood et al. adversary.	1.30
04/16/2015	EML	Prepare final edits to errata sheets for the Garwood et al. adversary.	1.50
	EML	Review ELC records pertaining to D. Garrett activity prior to call with M. Stafford of KGR regarding same.	1.40
	EML	Telephone call with M. Stafford of KGR regarding support available to substantiate D. Garrett note receivable balance.	0.50
	EML	Review and respond to e-mail from H. Mappes regarding ELC records pertaining to two different customer codes with same street address.	0.10
04/17/2015	EML	Review Janousek, Haiar, Garwood response to discovery request and make suggested edits thereto.	1.40

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			HOURS
04/20/2015	EML	Review the trustee's response to Janousek, Garwood, Haiar and Heine requests for admission including edits to same and further review of source documents communicating same to H. Mappes of FBD.	1.70
	EML	Telephone call with H. Mappes of FBD regarding modifications to interrogatories.	1.10
04/21/2015	EML	Review and reconcile W-2 summary to related D. Good's payroll file provided to DSI in order to confirm number of weeks through which payroll was covered for select branch managers including M. Haiar.	0.80
04/22/2015	EML	Telephone call with B. Royalty regarding accessing Terra Term including team viewer session regarding basic understanding of system.	1.50
	EML	Review ELC's records relating to treatment of employee payroll expenses per the general ledger.	0.80
	SLC	Review the notice from the IRS, correspond with L. Lynch regarding same and payroll request from ADP.	0.30
05/13/2015	EML	Telephone call with M. Stafford and J. Kennedy of Kroger Gardis Regas regarding upcoming trial in New Albany.	0.80
	EML	Prepare and distribute to J. Kennedy and M. Stafford of Kroger Gardis Regas files related to payment activity for assets in Branch 24.	0.90
05/15/2015	EML	Review of source information for Ashville and Alabama Livestock related to adversaries in advance of trial.	2.10
06/03/2015	EML	Review and respond to e-mail from M. Stafford of Kroger Gardis Regas regarding vendor history reports.	0.10
06/30/2015	EML	Review files sent by K. Toner of Faegre Baker Daniels prior to telephone call regarding same.	0.80
	EML	Review document repository housed on the DSI S drive to identify extent of source documents desired by K. Toner of Faegre Baker Daniels.	0.70
	EML	Telephone call with K. Toner of Faegre Baker Daniels to discuss desired workproduct.	0.20
07/01/2015	EML	Prepare schedule of ELC invoice background and related activity for K. Toner.	1.80
	EML	Telephone call with K. Toner of Faegre Baker Daniels regarding result of data search for records relating to identified cattle transactions.	0.40
	EML	Review ELC general ledger activity for each of identified transactions to assess extent of information available directly from general ledger for desired transactions.	0.80
07/02/2015	EML	Prepare Excel summary of transactions including copy of related general ledger activity for K. Toner.	2.20
07/06/2015	EML	Prepare last edits to schedule for K. Toner of Faegre Baker Daniels for the transaction listing for document production.	0.50
07/08/2015	EML	Telephone call with K. Toner of Faegre Baker Daniels	

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			HOURS	
		regarding information sort pulled from general ledger and ability to use same to provide information to third parties.	0.30	
07/10/2015	EML	Review list of Branch 24 sales transactions in order to determine degree of time needed to provide information requested by opposing counsel.	0.30	
07/20/2015	EML	Telephone call with B. Weiss regarding the deposition.	0.20	
07/21/2015	EML	Telephone call with D. Hine of Vorys regarding possible deposition.	0.30	
		Litigation Support	116.60	45,342.50
03/02/2015	EML	Travel to Indianapolis, IN, for the deposition.	6.00	
03/03/2015	EML	Travel from Indianapolis, IN, to Cleveland, OH.	6.00	
		Travel at 1/2	12.00	2,370.00
		FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:	149.10	54,977.50

RECAPITULATION

<u>CONSULTANT</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
P. J. O'Malley	2.00	\$580.00	\$1,160.00
P. J. O'Malley	1.80	595.00	1,071.00
S. L. Cuff	9.00	250.00	2,250.00
S. L. Cuff	7.20	260.00	1,872.00
E. M. Lynch	12.00	197.50	2,370.00
E. M. Lynch	117.10	395.00	46,254.50

TOTAL CURRENT WORK 54,977.50

BALANCE DUE \$54,977.50